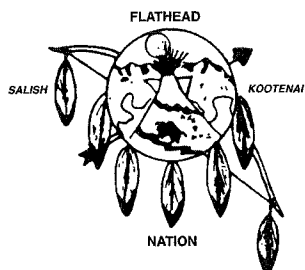


4.5.11

HB 618



THE CONFEDERATED SALISH AND KOOTENAI TRIBES
OF THE FLATHEAD NATION

P.O. BOX 278
Pablo, Montana 59855
(406) 275-2700
FAX (406) 275-2806
www.cskt.org



A People of Vision

A Confederation of the Salish,
Pend d' Oreilles
and Kootenai Tribes

April 5, 2011
Senate Taxation Committee

Dear Honorable Committee Chairman Bruce Tutvedt and Honorable
Committee Vice Chair's Bob Lake and Kim Gillan:

TRIBAL COUNCIL MEMBERS:

E.T. "Bud" Moran – Chairman
Joe Durglo – Vice Chair
Steve Lozar – Secretary
Jim Malatare – Treasurer
Michel Kenmille
Carole Lankford
Reuben A. Mathias
Charles L. Morigeau
Terry L. Pitts
James Steele Jr.

**RE: House Bill 618 – Tax exemption for Tribal Governments if property is used
for essential governmental purposes**

The Confederated Salish and Kootenai Tribes (CSKT) have had a goal of re-acquiring on-reservation lands lost during the opening of the reservation through homesteading and forced fee patents.

We have acted on the goal annually by budgeting hard Tribal revenues and by participating in some of the same conservation programs the State of Montana has – namely the Bonneville Power Administration (BPA).

When the state acquires lands with BPA funds the lands are tax exempt. This is not the case for CSKT. We use the same BPA funds. State lands acquired with these funds become tax exempt and CSKT land purchases (with the same funds) are not.

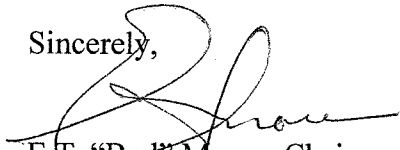
We have attached a copy of a photo for a piece of Tribal property acquired with BPA funds. The land has public access and is open to the use of the general public.

Again, the state can use BPA funds and they do not pay taxes on these acquisitions. The CSKT respectfully request the opportunity to be treated like cities, counties, and states for the purposes of defined essential governmental services.

A second example of the problem is attached for your information. This is the Mission Range Event Complex. The property is 62 acres in the Ronan community. The owners of the property are the City of Ronan, Lake County and the CSKT Tribes. We all share a common goal of a recreation center that will be open to the public. The City and County do not pay taxes on these parcels but the Tribes do pay taxes.

Please approve HB 618 to allow the Tribes the same opportunity as other units of local government to seek tax exemptions for properties used for essential government services. Many of these essential government services benefit all segments of the reservation community. Thank you for your consideration.

Sincerely,



E.T. "Bud" Moran, Chairman
CSKT Tribal Council

Attachment

Copy to:

Senate Taxation Committee

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

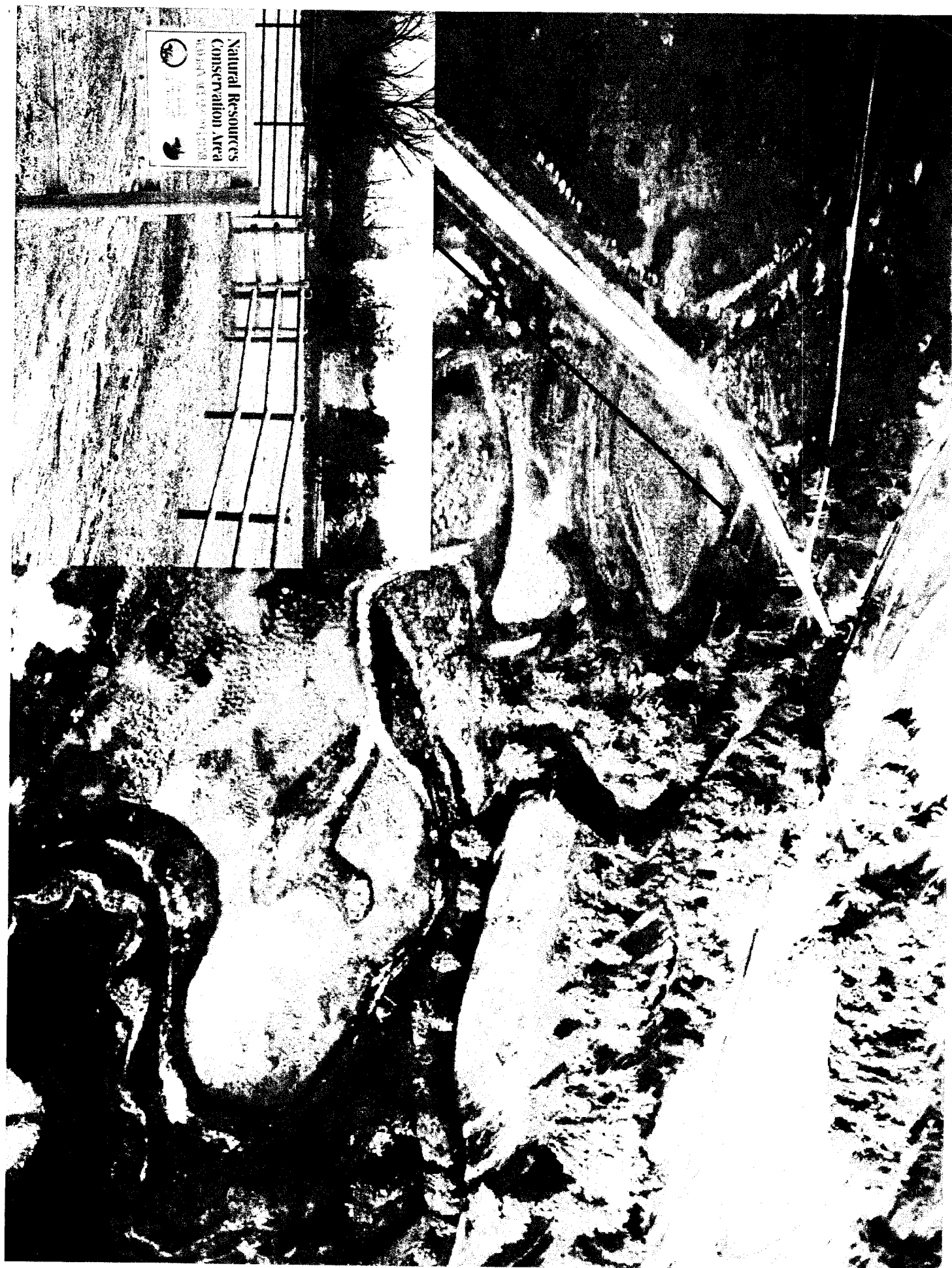
Kendall Van Dyk

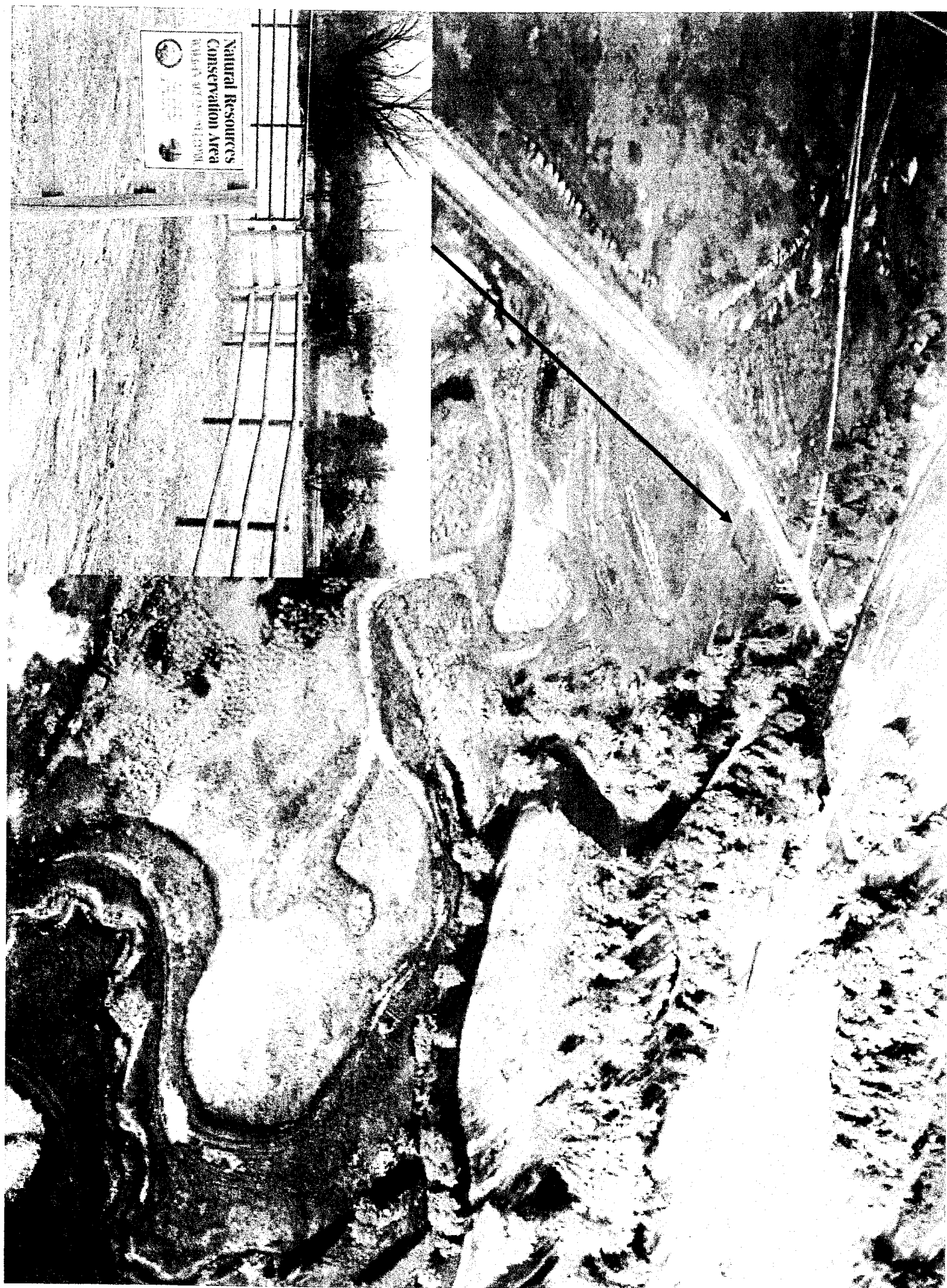
Chas Vincent

Art Wittich

Staff: Lee Heiman, 406-444-4022

Secretary: Debra Polhemus, 406-444-1619





Mission Range Event Complex

An Example of the local government property tax exemption problem

Lake County, the City of Ronan and the Tribes purchased 62 acres of private lands in the western part of Ronan. The county and the city jointly purchased the southern 31 acres and the tribes acquired the northern 31 acres with the intent by all governments to jointly plan for various community needs. Lake County and the City of Ronan are not taxed on their 31 acres but the Tribes are taxed on their 31 acres of these community use lands.

The governments set a formal planning committee under a inter-local agreement between the city, tribes and county. An architecture site planning team was brought in from the Montana State University to help facilitate conceptual site/building plan alternatives and various community need surveys were developed and completed by the group.

A few items on the current use list are to move the current Ronan fair uses and community center/county extension offices to the site, along with constructing outdoor sports fields and a recreation facility similar to the Arlee Recreation Center the Tribes built two years ago for the Arlee community.

Based upon the most frequent responses for needed activities identified from community surveys, the three governments are supporting those related developments at the 62 acre site. The current plans contain the following items:

- Indoor swimming facilities with a competition pool, therapy pool, water slide and kiddy pool
- Indoor recreation facility with basketball courts, laser tag and fitness/weight exercise rooms
- Indoor ice skating/roller rink
- Outdoor areas and fields for multi purpose activities such as baseball, soccer, native games, basketball and powwow arbor
- Kids fishing pond and nature/walking trails
- Multi purpose outdoor rodeo/fair arena
- Fair exhibition and extension buildings
- Midway and carnival area

Figure 2 - Proposed Mission Range Event Complex Ronan - Project Area

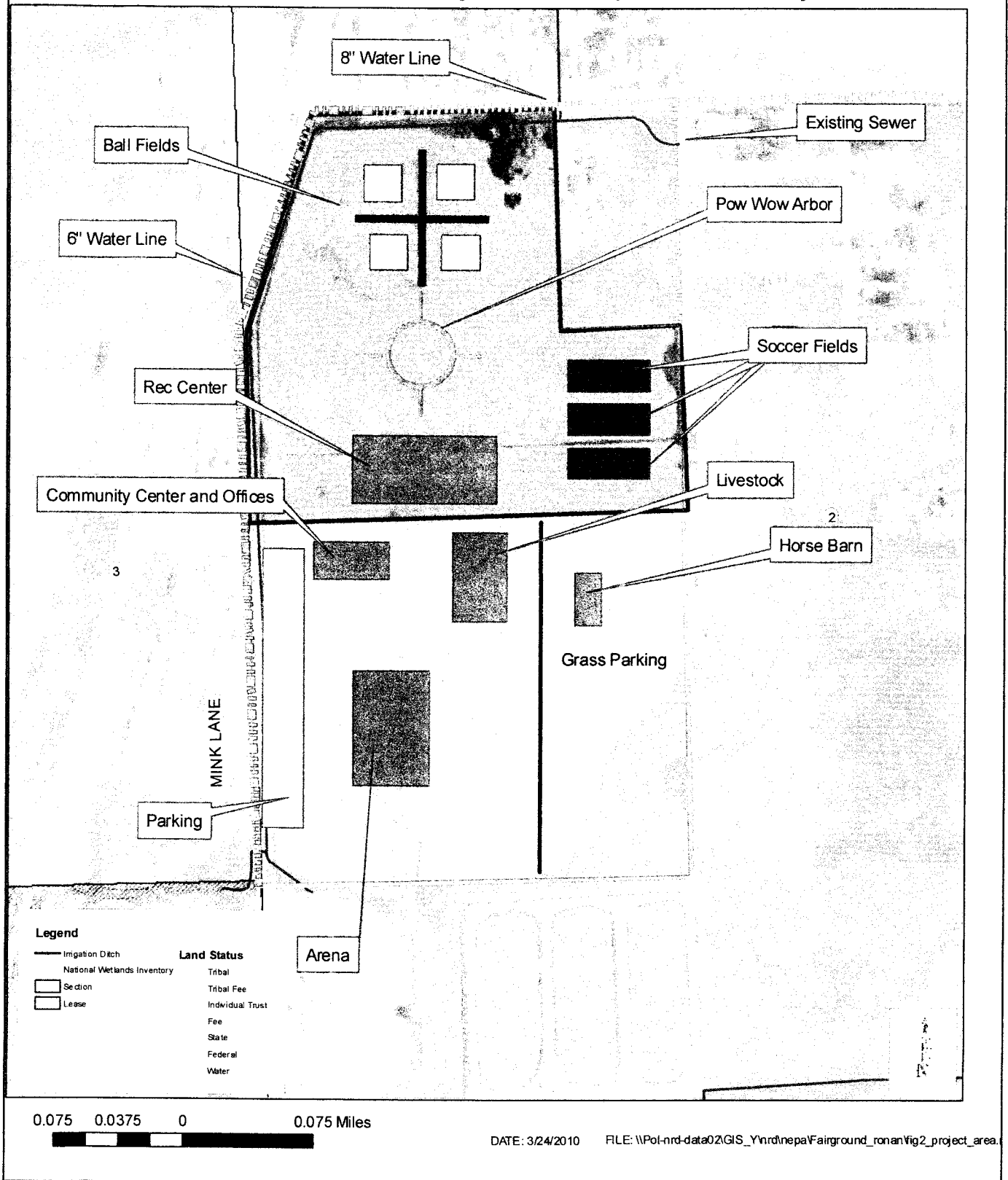
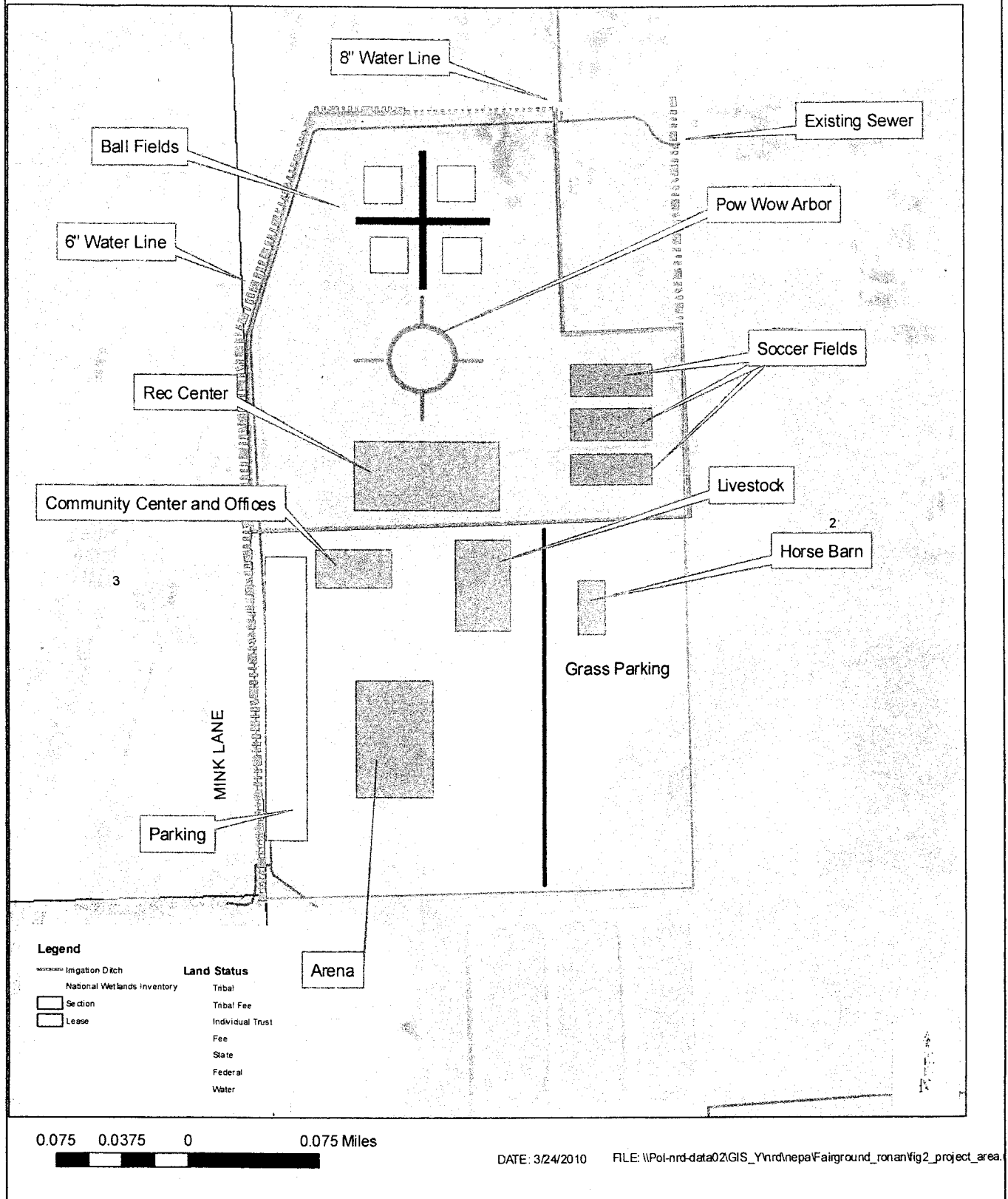


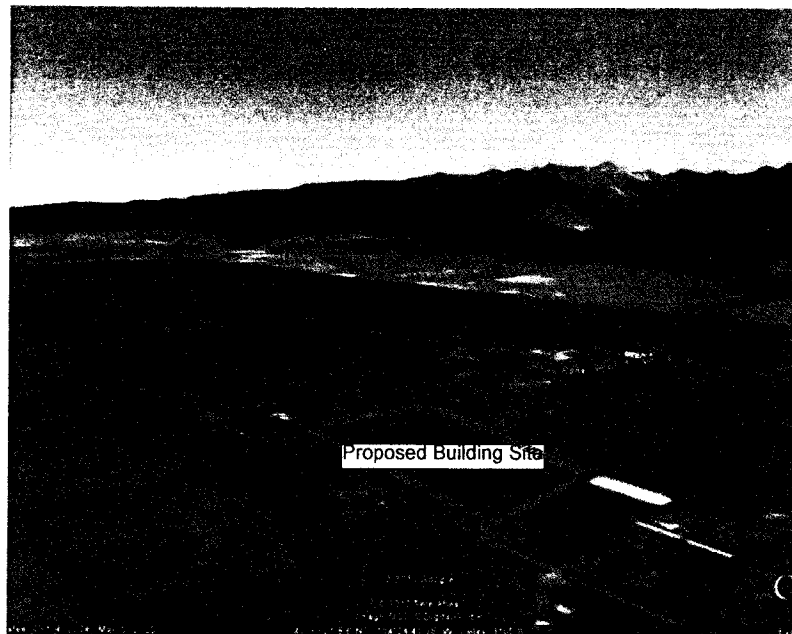
Figure 2 - Proposed Mission Range Event Complex Ronan - Project Area



**Proposed Mission Range Events Center
Confederated Salish and Kootenai Tribes—CSKT
Lake County
City of Ronan
Flathead Indian Reservation, Montana**

**National Environmental Policy Act—NEPA
Checklist Environmental Assessment
May 2010**

Document Prepared by
Confederated Salish and Kootenai Tribes
Natural Resources Department—
NEPA Program and
Wildland Recreation Program
PO Box 278
Pablo, MT 59855

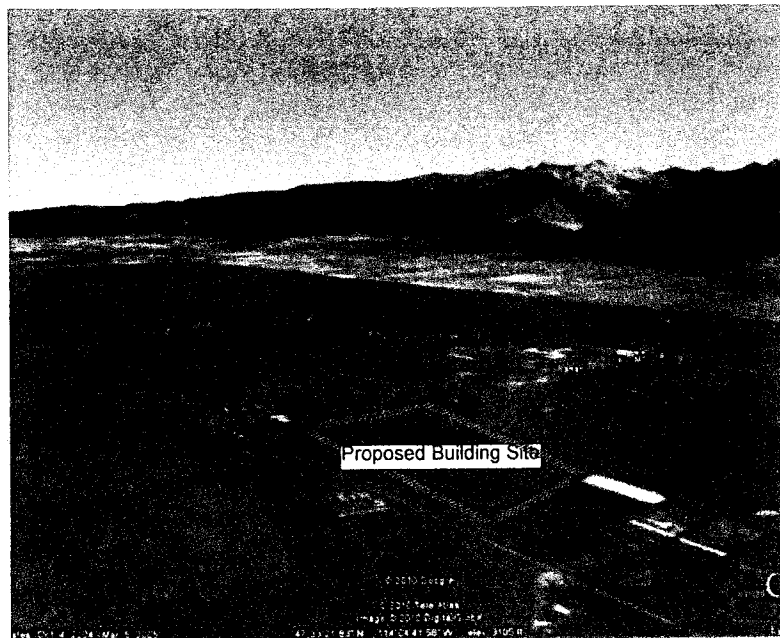


Air view of proposed events center location, Ronan, MT

**Proposed Mission Range Events Center
Confederated Salish and Kootenai Tribes—CSKT
Lake County
City of Ronan
Flathead Indian Reservation, Montana**

**National Environmental Policy Act—NEPA
Checklist Environmental Assessment
May 2010**

Document Prepared by
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Natural Resources Department—
NEPA Program and
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PO Box 278
Pablo, MT 59855



Air view of proposed events center location, Ronan, MT

CHECKLIST ENVIRONMENTAL ASSESSMENT

I. PURPOSE AND NEED, and PROJECT DEVELOPMENT

1.1.i. Proponent:

- Confederated Salish and Kootenai Tribes (CSKT) Natural Resources Department, Wildland Recreation Program, contact Tom McDonald, X 7288;
Lake County, MT, contact Paddy Trusler, County Commissioner
City of Ronan, MT, contact Kim Aipperspach, Mayor
- Specifics are in **bold**, to facilitate tracking

1.1.ii. Name of Project: Proposed Mission Range Events Center.

- Maps, figures, and attachments are located at the end of this document, and are also available as separate PDF documents.

1.1.iii. Type of Action—

- The 3 governments propose to jointly develop a parcel in Ronan to house a fairgrounds, recreation building, ballfields and a pow wow pavilion.
- The northern portion of the parcel (Tract 1 in **Figure 1**) is owned by the CSKT. All figures are attached at the end of this document.
- The southern half of the parcel (Tract 2 in **Figure 1**) is owned by the City of Ronan and Lake County.
- Each parcel is approximately 31 acres in size.
- By jointly planning the development of the parcel, each group can—
 - * Share costs for planning,
 - * Share costs for development
 - * Coordinate infrastructure needs (roads, sewer, water, pedestrian paths, etc.),
 - * Coordinate joint needs such as
 - ◇ parking placement and
 - ◇ building juxtaposition

1.1.iv. Location (**Figures 1 and 2**)—

- Mink Lane and Main Street, Ronan, to just north of the sewage lagoons (Figures 1 and 2)
- T 20 N/ R 20 W Section 2
- Lake County
- Ronan Quad

1.1.v. Proposed Implementation Date: Work could potentially start during **Summer 2010** and continue during appropriate periods through **2015**.

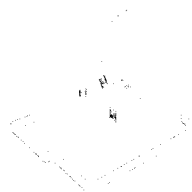


Figure 5, Potential Layout of
CSKT Portion—north half of com-
bined parcel

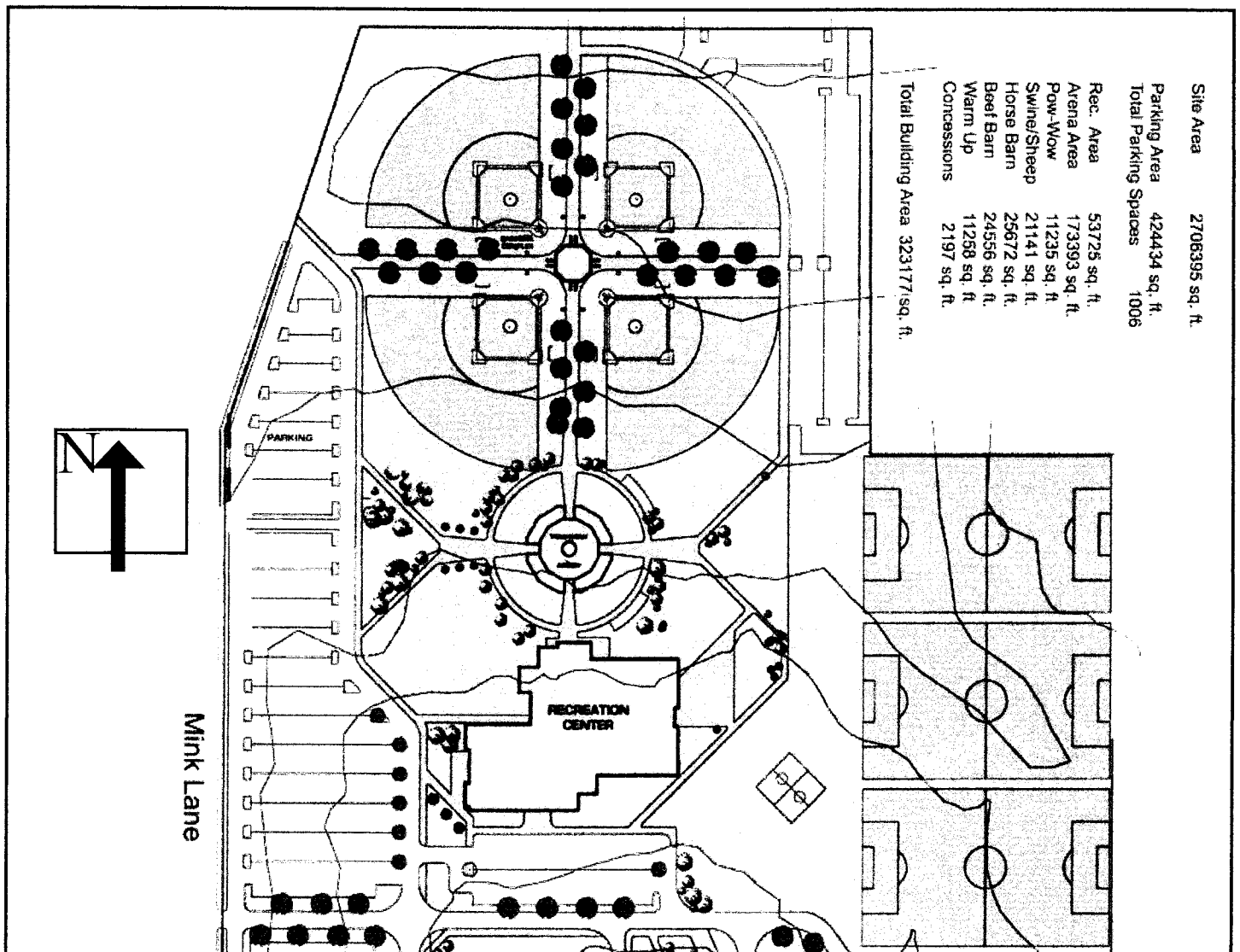
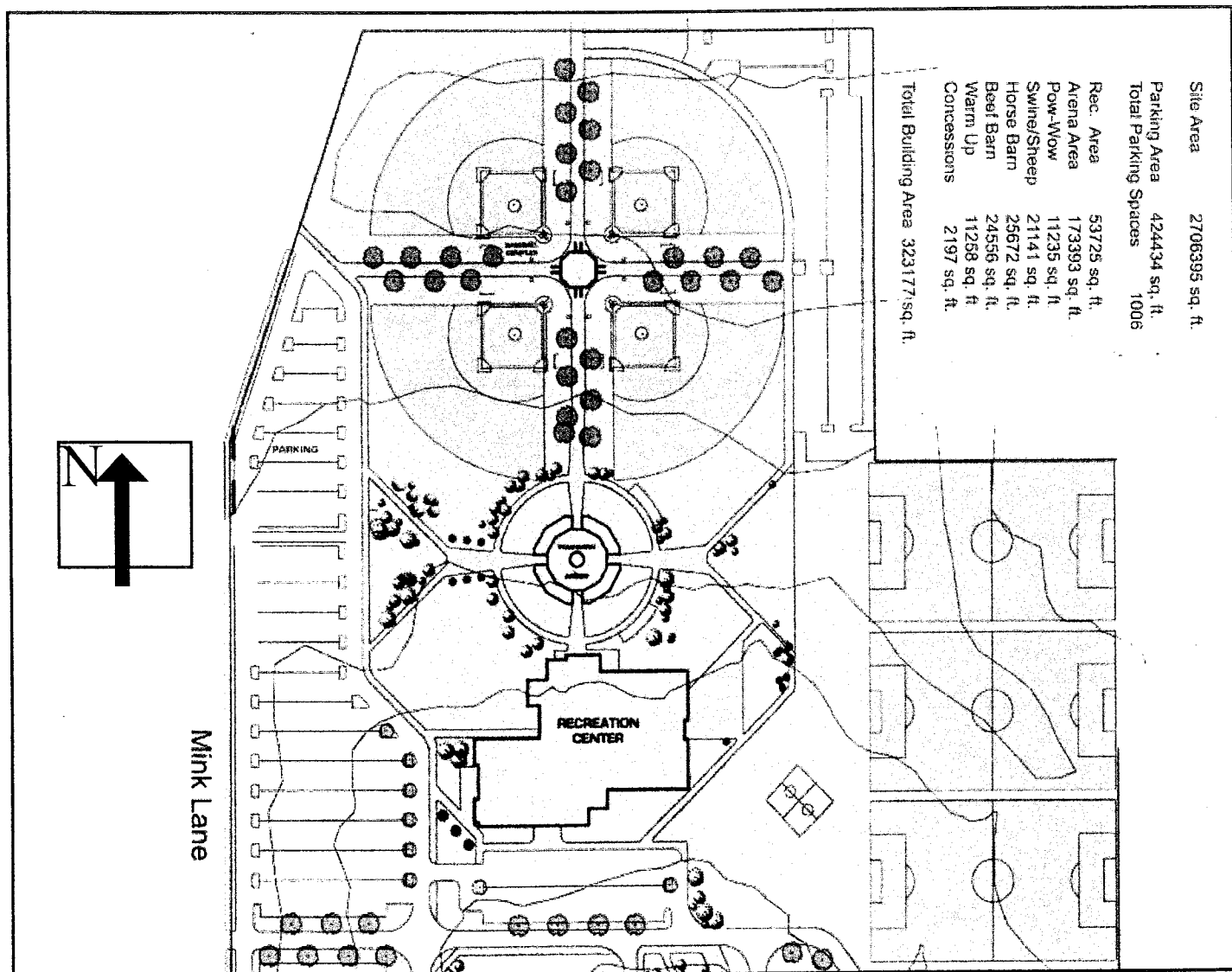


Figure 5, Potential Layout of
CSKT Portion—north half of com-
bined parcel



J. A. Turnage
P. O. BOX 85
POLSON, MT 59860

March 18, 2011

House Taxation Committee
Senate Taxation Committee

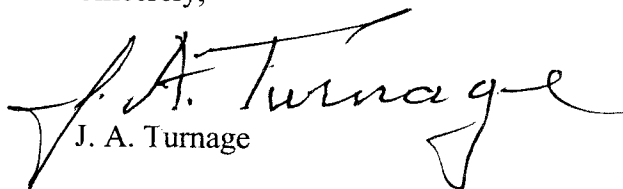
RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

I, J. A. Turnage have reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, I do not object to the intent of this bill.

Sincerely,


J. A. Turnage

Copy of

Senate Taxation Committee

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

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Kendall Van Dyk

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Staff: Lee Heiman, 406-444-4022
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House Taxation Committee

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Sue Malek

Edie McClafferty

Mary McNally

Jerry O'Neil

Mike Phillips

Lee Randall

Wayne Stahl

Janna Taylor

Kathleen Williams

Max Yates

Staff: Jeff Martin, 406-444-3595

Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745

Copy – CSKT Tribal Council